



State Board of Education

Andy Tuck, *Chair*
Marva Johnson, *Vice Chair*
Members
Ben Gibson
Tom Grady
Michael Olenick
Ryan Petty
Joe York

Richard Corcoran
Commissioner of Education

June 12, 2020

Mater Academy, Inc.
Attn: Judith Marty
7901 NW 103rd St.
Hialeah Gardens, Florida 33016

Dear Ms. Marty:

Thank you for submitting an application for designation as a Hope Operator for the purpose of operating one or more Schools of Hope pursuant to section 1002.333, Florida Statutes. The Office of Independent Education and Parental Choice conducted a full and complete review of your application and determined that it met the requirements set forth in section 1002.333(2), Florida Statutes, and Rule 6A-1.0998271(2), Florida Administrative Code. Your application will be considered by the State Board of Education at the July 15, 2020, meeting.

Thank you for your participation in Florida's educational choice programs. If you have any additional questions, please contact Adam Emerson at (850) 245-9631.

Sincerely,

Richard Corcoran

cc: Dakeyan Dré Graham, Office of Independent Education and Parental Choice

FLORIDA DEPARTMENT OF EDUCATION

Office of Independent Education and Parental Choice



HOPE OPERATOR DESIGNATION INITIAL CRITERIA




Application Review Checklist


Entity Name: Mater Academy, Inc.

Date of Review: June 5, 2020

- IRS Determination Letter as a 501(c)3
- Operates 3 or more K12 public charter schools
- Record of serving students from low-income families
- Evidence applicant meets one of the following criteria:
 - Awarded a US ED Charter School Replication/Expansion grant within the preceding 3 years
 - Current and active grantee of National Fund of the Charter School Growth Fund
 - Charter school selected by a district school board to turnaround the performance of a low performing public school (Sec 1008.33, F.S.)

Comments: _____

Reviewed by: Adam Emerson 

Approved by: Dakeyan Dré Graham 

Application for Hope Operator Designation

A nonprofit organization with tax-exempt status under s. 501(c)(3) of the Internal Revenue Code that operates three or more charter schools that serve students in grades K-12 in Florida or other states with a record of serving students from low-income families may apply to the Florida State Board of Education for designation as a Hope Operator.

Section A: Organizational Information

| | | | |
|--|---|--------------|--------------|
| Name of Non-Profit Organization | Mater Academy Inc. | | |
| IRS Federal Employer Identification Number | 65-0857507 | | |
| Street Address | 7901 NW 103 rd Street | | |
| City | Hialeah Gardens | | |
| State | Florida | Zip Code | 33016 |
| Website | https://www.materacademy.com/ | Phone Number | 305-828-1886 |

- *Attach a copy of 501(c)(3) determination letter*

Leadership

| | | | |
|--------------------------------|--|-------|--------------|
| Executive Director/CEO | Cesar Christian Crousillat | | |
| Email | ccrousillat@materacademy.com | Phone | 305-828-1886 |
| Primary Contact (if different) | Judith Marty | | |
| Email | jmarty@materacademy.com | Phone | 305-828-1886 |

Board Members of Non-Profit Organization

| Name | Position (President, VP, etc) | Email Address |
|----------------------------|-------------------------------|--|
| Cesar Christian Crousillat | Board Chair | ccrousillat@materacademy.com |
| Robbie Blanch | President | rblanch@materacademy.com |
| Shannine Sadesky | Vice-Chair | ssadesky@yahoo.com |
| Idalia Suarez | Secretary | isuaraz@somersetcityarts.com |
| Maurene Sotero | Student Alumni Representative | mbalmaseda@materacademy.com |

Rule 6A-1.0998271

Form SOH1

Effective February 2018

| | | |
|--------------|-------------------------------|--|
| Javier Jerez | Student Alumni Representative | jjerez@materacademy.com |
| | | |

Section B: Criteria

Please indicate which of the following Hope Operator criteria your organization meets: **Selection Bolded**

1. The operator was awarded a United States Department of Education Charter School Program grant for Replication and Expansion of High-Quality Charter Schools within the preceding three years.

- Provide a copy of the award letter from the US Department of Education

2. The operator receives funding through the National Fund of the Charter School Growth Fund to accelerate the growth of the nation's best charter schools.

- Provide evidence that the operator is currently receiving funding through the National Fund of the Charter School Growth Fund. This may include a signed letter from the CEO of the Charter School Growth Fund, or a current and active grant award agreement.

3. The operator is selected by a district school board in accordance with s. 1008.33, Florida Statutes, to turn around the performance of a persistently low-performing public school.

- Provide a signed letter from the District Superintendent, or other evidence, indicating the District selected the school pursuant to Section 1008.33, Florida Statutes, to turn around the performance of a low-performing public school.

Section C: Additional Information

In order to demonstrate that the applicant meets the definition of Hope Operator, pursuant to Section 1002.333(2), Florida Statutes, provide the following information, for the most recent completed school year, for each public charter school that is currently operated by the applicant. **See Attached list.**

School Name

National Center for Education Statistics (NCES) Identification Number

Address, City, State, Zip Code

Grades Served

Total Enrollment

Percentage of Students Eligible for Free or Reduced Lunch

Authorizer Name

| School Name | NICES ID# | Address | City | State | Zip Code | Grades Served | Total Enrollment | % of Free and Reduced | Authorizer Name |
|--|--------------|--|-----------------|-------|----------|---------------|------------------|-----------------------|----------------------------------|
| Mater Academy | 120039008272 | 1600 W 20th Street | Hialeah | FL | 33010 | K-5 | 680 | 89.4% | Miami Dade County Public Schools |
| Mater Academy Middle School | 120039008223 | 651 West 20th Street | Hialeah | FL | 33010 | K-5 | 810 | 92.2% | Miami Dade County Public Schools |
| Mater Preparatory Academy High School | 120039008154 | 651 West 20th Street | Hialeah | FL | 33010 | 9-12 | 980 | 85.6% | Miami Dade County Public Schools |
| Mater Academy | 120039003341 | 1700 NW 98th Street and 8003 NW 103 Street | Hialeah | FL | 33016 | K-5 | 1192 | 90.3% | Miami Dade County Public Schools |
| Mater Academy at Mount Sinai | 120039008150 | 4800 Alton Road | Miami Beach | FL | 33140 | K-5 | 140 | 53.6% | Miami Dade County Public Schools |
| Mater Academy Bay Elementary | 120039008524 | 22025 Southwest 87th Avenue | Cutler Bay | FL | 33190 | K-5 | 759 | 56.5% | Miami Dade County Public Schools |
| Mater Academy Bay Middle School | 120039008615 | 22025 Southwest 87th Avenue | Cutler Bay | FL | 33190 | 6-8 | 365 | 63.6% | Miami Dade County Public Schools |
| Mater Academy Charter High School | 120039003838 | 7901 NW 103rd Street | Hialeah Gardens | FL | 33016 | 9-12 | 4618 | 82.1% | Miami Dade County Public Schools |
| Mater Academy Charter Middle School | 120039004074 | 8003 NW 103rd Street | Hialeah Gardens | FL | 33016 | 6-8 | 1305 | 85.7% | Miami Dade County Public Schools |
| Mater Academy East Charter School | 120039003933 | 450 Southwest 4th Street | Miami | FL | 33130 | K-5 | 465 | 86.7% | Miami Dade County Public Schools |
| Mater Academy East Charter High School | 120039007242 | 998 Southwest 1st Street | Miami | FL | 33130 | K-5 | 141 | 90.0% | Miami Dade County Public Schools |
| Mater Academy Lakes High School | 120039007077 | 17300 Northwest 87th Avenue | Miami | FL | 33015 | 9-12 | 1212 | 76.3% | Miami Dade County Public Schools |
| Mater Academy Lakes Middle School | 120039006123 | 17300 Northwest 87th Avenue | Miami | FL | 33015 | 6-8 | 1305 | 76.2% | Miami Dade County Public Schools |
| Mater Academy (Miami Beach) | 120039007922 | 8625 Byron Avenue | Miami Beach | FL | 33141 | K-9 | 570 | 64.7% | Miami Dade County Public Schools |
| Mater Academy of International Studies | 120039007185 | 795 Northwest 32nd Street | Miami | FL | 33127 | Miami | 487 | 97.9% | Miami Dade County Public Schools |
| Mater Academy East Middle School | 120039005487 | 998 Southwest 1st Street | Miami | FL | 33130 | K-5 | 147 | 90.5% | Miami Dade County Public Schools |
| Mater Gardens Academy | 120039006019 | 9010 NW 178th Lane | Miami | FL | 33018 | K-6 | 801 | 43.4% | Miami Dade County Public Schools |
| Mater Grove Academy | 120039007935 | 2805 Southwest 32nd Avenue | Miami | FL | 33133 | K-8 | 1129 | 61.5% | Miami Dade County Public Schools |
| Mater International Academy | 120039008463 | 3405 Northwest 27th Avenue | Miami | FL | 33142 | K-5 | 185 | 99.5% | Miami Dade County Public Schools |
| Mater International Preparatory | 120039007484 | 795 Northwest 32nd Street | Miami | FL | 33127 | 6-8 | 177 | 94.4% | Miami Dade County Public Schools |
| Mater Performing Arts & Entertainment Academy | 120039005494 | 7901 NW 103rd Street | Hialeah Gardens | FL | 33016 | 9-12 | 314 | 81.9% | Miami Dade County Public Schools |
| Mater Preparatory Academy | 120039008683 | 22025 SW 87th Ave | Cutler Bay | FL | 33190 | 9 | 29 | 58.6% | Miami Dade County Public Schools |
| Mater Preparatory Academy | 120039008702 | 601 NW 12th Avenue | Miami | FL | 33135 | K-5 | 272 | 84.6% | Miami Dade County Public Schools |
| Mater Virtual Academy Charter Middle High School | 120039008270 | 17300 Northwest 87th Avenue | Hialeah | FL | 33015 | 6-12 | 92 | 47.5% | Miami Dade County Public Schools |
| The Mater Academy Preparatory High School (*) | N/A | 3200 Pleasant Hill Road | St. Cloud | FL | 34771 | 9 | 72 | 75.0% | Osceola Co. Public Schools |
| Mater Academy St. Cloud (*) | 120147208659 | 1925 Nora Tyson Road | Kissimmee | FL | 34746 | K-7 | 215 | 62.3% | Osceola Co. Public Schools |
| Mater Brighton Lakes Academy (*) | 120147008352 | 3200 Pleasant Hill Road | St. Cloud | FL | 34771 | K-8 | 975 | 54.7% | Osceola Co. Public Schools |
| Mater Palms Academy (*) | 120147008617 | 401 S. Polinciana Boulevard | Kissimmee | FL | 34746 | K-8 | 714 | 73.3% | Osceola Co. Public Schools |

Special Note (*): Charter held and school operated by Mater Academy Central, Inc. Applicant, Mater Academy, Inc. is the sole member of Mater Academy Central, Inc. and uses this entity for charter school replication and expansion in Osceola County.



**US Department of Education
Washington, D.C. 20202**

S282M200013

GRANT AWARD NOTIFICATION

| <p>1 RECIPIENT NAME</p> <p>Mater Academy Inc Grants Management 7901 NW 103rd Street Hialeah Gardens, FL 33016</p> | <p>2 AWARD INFORMATION</p> <p>PR/AWARD NUMBER S282M200013 ACTION NUMBER 2 ACTION TYPE Administrative AWARD TYPE Discretionary (Research and Development)</p> | | | | | | | | | | | | | | | |
|---|---|------------------------|--------------|------------------------|---------------------|-------------------------|--------|--------------------|-------------------------|-----------------|---|-------------------------|-----------------|---|-------------------------|----------------|
| <p>3 PROJECT STAFF</p> <p>RECIPIENT PROJECT DIRECTOR Francisco M Jimenez (305) 828-1886 Fjimenez7@materacademy.com EDUCATION PROGRAM CONTACT Kandice K Kostic (202) 453-6706 kandice.kostic@ed.gov EDUCATION PAYMENT HOTLINE G5 PAYEE HELPDESK 888-336-8930 edcaps_user@ed.gov</p> | <p>4 PROJECT TITLE</p> <p>84.282M Mater Academy: Promoting and Expanding educational opportunities for underserved students</p> | | | | | | | | | | | | | | | |
| <p>5 KEY PERSONNEL</p> <table border="0"> <thead> <tr> <th><u>NAME</u></th> <th><u>TITLE</u></th> <th><u>LEVEL OF EFFORT</u></th> </tr> </thead> <tbody> <tr> <td>Francisco M Jimenez</td> <td>Project Director</td> <td>10 %</td> </tr> </tbody> </table> | | <u>NAME</u> | <u>TITLE</u> | <u>LEVEL OF EFFORT</u> | Francisco M Jimenez | Project Director | 10 % | | | | | | | | | |
| <u>NAME</u> | <u>TITLE</u> | <u>LEVEL OF EFFORT</u> | | | | | | | | | | | | | | |
| Francisco M Jimenez | Project Director | 10 % | | | | | | | | | | | | | | |
| <p>6 AWARD PERIODS</p> <p>BUDGET PERIOD 04/01/2020 - 03/31/2021 PERFORMANCE PERIOD 04/01/2020 - 03/31/2025</p> <p>FUTURE BUDGET PERIODS</p> <table border="0"> <thead> <tr> <th><u>BUDGET PERIOD</u></th> <th><u>DATE</u></th> <th><u>AMOUNT</u></th> </tr> </thead> <tbody> <tr> <td>2</td> <td>04/01/2021 - 03/31/2022</td> <td>\$1.00</td> </tr> <tr> <td>3</td> <td>04/01/2022 - 03/31/2023</td> <td>\$17,926,828.00</td> </tr> <tr> <td>4</td> <td>04/01/2023 - 03/31/2024</td> <td>\$12,551,885.00</td> </tr> <tr> <td>5</td> <td>04/01/2024 - 03/31/2025</td> <td>\$7,397,535.00</td> </tr> </tbody> </table> | | <u>BUDGET PERIOD</u> | <u>DATE</u> | <u>AMOUNT</u> | 2 | 04/01/2021 - 03/31/2022 | \$1.00 | 3 | 04/01/2022 - 03/31/2023 | \$17,926,828.00 | 4 | 04/01/2023 - 03/31/2024 | \$12,551,885.00 | 5 | 04/01/2024 - 03/31/2025 | \$7,397,535.00 |
| <u>BUDGET PERIOD</u> | <u>DATE</u> | <u>AMOUNT</u> | | | | | | | | | | | | | | |
| 2 | 04/01/2021 - 03/31/2022 | \$1.00 | | | | | | | | | | | | | | |
| 3 | 04/01/2022 - 03/31/2023 | \$17,926,828.00 | | | | | | | | | | | | | | |
| 4 | 04/01/2023 - 03/31/2024 | \$12,551,885.00 | | | | | | | | | | | | | | |
| 5 | 04/01/2024 - 03/31/2025 | \$7,397,535.00 | | | | | | | | | | | | | | |
| <p>7 AUTHORIZED FUNDING</p> <table border="0"> <thead> <tr> <th></th> <th>THIS ACTION</th> <th>N/A</th> </tr> </thead> <tbody> <tr> <td>BUDGET PERIOD</td> <td>\$19,247,366.00</td> <td></td> </tr> <tr> <td>PERFORMANCE PERIOD</td> <td>\$19,247,366.00</td> <td></td> </tr> </tbody> </table> | | | THIS ACTION | N/A | BUDGET PERIOD | \$19,247,366.00 | | PERFORMANCE PERIOD | \$19,247,366.00 | | | | | | | |
| | THIS ACTION | N/A | | | | | | | | | | | | | | |
| BUDGET PERIOD | \$19,247,366.00 | | | | | | | | | | | | | | | |
| PERFORMANCE PERIOD | \$19,247,366.00 | | | | | | | | | | | | | | | |
| <p>8 ADMINISTRATIVE INFORMATION</p> <p>DUNS/SSN 361187680 REGULATIONS CFR PART X EDGAR AS APPLICABLE 2 CFR AS APPLICABLE ATTACHMENTS N/A</p> | | | | | | | | | | | | | | | | |
| <p>9 LEGISLATIVE AND FISCAL DATA</p> <p>AUTHORITY: PL 107-110 IV ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 (ESEA), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT OF 2015 (ESSA) (20 U.S.C. 7221-7221J)</p> <p>PROGRAM TITLE: CHARTER SCHOOLS</p> | | | | | | | | | | | | | | | | |



US Department of Education
Washington, D.C. 20202

S282M200013

GRANT AWARD NOTIFICATION

CFDA/SUBPROGRAM NO: 84.282M

10

PR/AWARD NUMBER: S282M200013
 RECIPIENT NAME: Mater Academy Inc
 Grants Management
 GRANTEE NAME: MATER ACADEMY MIDDLE HIGH
 7901 NW 103RD ST,
 HIALEAH, FL 33016 - 2419
 PROGRAM INDIRECT COST TYPE: Unrestricted
 PROJECT INDIRECT COST RATE:
 TERMS AND CONDITIONS
 N/A

Validity unknown

Digitally signed by Kandice Kostic

Date: Fri Apr 24 13:00:31 EDT 2020

AUTHORIZING OFFICIAL

DATE

EXPLANATION OF BLOCKS ON THE GRANT AWARD NOTIFICATION

For Discretionary, Formula and Block Grants (See Block 2 of the Notification)

1. **RECIPIENT NAME** - The legal name of the recipient or name of the primary organizational unit that was identified in the application, state plan or other documents required to be submitted for funding by the grant program.
2. **AWARD INFORMATION** - Unique items of information that identify this notification.
 - PR/AWARD NUMBER** - A unique, identifying number assigned by the Department to each application. On funded applications, this is commonly known as the "grant number" or "document number." The PR/Award Number is also known as the Federal Award Identifying Number, or FAIN.
 - ACTION NUMBER** - A numeral that represents the cumulative number of steps taken by the Department to date to establish or modify the award through fiscal or administrative means. Action number "01" will always be "NEW AWARD"
 - ACTION TYPE** - The nature of this notification (e.g., NEW AWARD, CONTINUATION, REVISION, ADMINISTRATIVE)
 - AWARD TYPE** - The particular assistance category in which funding for this award is provided, i.e., DISCRETIONARY, FORMULA, or BLOCK. If this award was made under a Research and Development grant program, the terms RESEARCH AND DEVELOPMENT will appear under DISCRETIONARY, FORMULA OR BLOCK.
3. **PROJECT STAFF** - This block contains the names and telephone numbers of the U.S. Department of Education and recipient staff who are responsible for project direction and oversight.
 - *RECIPIENT PROJECT DIRECTOR** - The recipient staff person responsible for administering the project. This person represents the recipient to the U.S. Department of Education.
 - EDUCATION PROGRAM CONTACT** - The U.S. Department of Education staff person responsible for the programmatic, administrative and business management concerns of the Department.
 - EDUCATION PAYMENT CONTACT** - The U.S. Department of Education staff person responsible for payments or questions concerning electronic drawdown and financial expenditure reporting.
4. **PROJECT TITLE AND CFDA NUMBER** - Identifies the Catalog of Federal Domestic Assistance (CFDA) subprogram title and the associated subprogram number.
5. *** KEY PERSONNEL** - Name, title and percentage (%) of effort the key personnel identified devotes to the project.
6. **AWARD PERIODS** - Project activities and funding are approved with respect to three different time periods, described below:
 - BUDGET PERIOD** - A specific interval of time for which Federal funds are being provided from a particular fiscal year to fund a recipient's approved activities and budget. The start and end dates of the budget period are shown.
 - PERFORMANCE PERIOD** - The complete length of time the recipient is proposed to be funded to complete approved activities. A performance period may contain one or more budget periods.
 - *FUTURE BUDGET PERIODS** - The estimated remaining budget periods for multi-year projects and estimated funds the Department proposes it will award the recipient provided substantial progress is made by the recipient in completing approved activities, the Department determines that continuing the project would be in the best interest of the Government, Congress appropriates sufficient funds under the program, and the recipient has submitted a performance report that provides the most current performance information and the status of budget expenditures.
7. **AUTHORIZED FUNDING** - The dollar figures in this block refer to the Federal funds provided to a recipient during the award periods.
 - *THIS ACTION** - The amount of funds obligated (added) or de-obligated (subtracted) by this notification.
 - *BUDGET PERIOD** - The total amount of funds available for use by the grantee during the stated budget period to this date.
 - *PERFORMANCE PERIOD** - The amount of funds obligated from the start date of the first budget period to this date.
 - RECIPIENT COST SHARE** - The funds, expressed as a percentage, that the recipient is required to contribute to the project, as defined by the program legislation or regulations and/or terms and conditions of the award.
 - RECIPIENT NON-FEDERAL AMOUNT** - The amount of non-federal funds the recipient must contribute to the project as identified in the recipient's application. When non-federal funds are identified by the recipient where a cost share is not a legislation requirement, the recipient will be required to provide the non-federal funds.
8. **ADMINISTRATIVE INFORMATION** - This information is provided to assist the recipient in completing the approved activities and managing the project in accordance with U.S. Department of Education procedures and regulations.

DUNS/SSN - A unique, identifying number assigned to each recipient for payment purposes. The number is based on either the recipient's assigned number from Dun and Bradstreet or the individual's social security number.

***REGULATIONS** - Title 2 of the Code of Federal Regulations(CFR), Part 200 as adopted at 2 CFR 3474; the applicable parts of the Education Department General Administrative Regulations (EDGAR), specific program regulations (if any), and other titles of the CFR that govern the award and administration of this grant.

***ATTACHMENTS** - Additional sections of the Grant Award Notification that discuss payment and reporting requirements, explain Department procedures, and add special terms and conditions in addition to those established, and shown as clauses, in Block 10 of the award. Any attachments provided with a notification continue in effect through the project period until modified or rescinded by the Authorizing Official.

9. LEGISLATIVE AND FISCAL DATA - The name of the authorizing legislation for this grant, the CFDA title of the program through which funding is provided, and U.S. Department of Education fiscal information.

FUND CODE, FUNDING YEAR, AWARD YEAR, ORG.CODE, PROJECT CODE, OBJECT CLASS -

The fiscal information recorded by the U.S. Department of Education's Grants Management System (G5) to track obligations by award.

AMOUNT - The amount of funds provided from a particular appropriation and project code. Some notifications authorize more than one amount from separate appropriations and/or project codes. The total of all amounts in this block equals the amount shown on the line, "THIS ACTION" (See "AUTHORIZED FUNDING" above (Block 7)).

10. TERMS AND CONDITIONS - Requirements of the award that are binding on the recipient.

***PARTICIPANT NUMBER** - The number of eligible participants the grantee is required to serve during the budget year.

***GRANTEE NAME** - The entity name and address registered in the System for Award Management (SAM). This name and address is tied to the DUNS number registered in SAM under the name and address appearing in this field. This name, address and the associated DUNS is what is displayed in the SAM Public Search.

***PROGRAM INDIRECT COST TYPE** - The type of indirect cost permitted under the program (i.e. Restricted, Unrestricted, or Training).

***PROJECT INDIRECT COST RATE** - The indirect cost rate applicable to this grant.

***AUTHORIZING OFFICIAL** - The U.S. Department of Education official authorized to award Federal funds to the recipient, establish or change the terms and conditions of the award, and authorize modifications to the award

FOR FORMULA AND BLOCK GRANTS ONLY:

(See also Blocks 1, 2, 4, 6, 8, 9 and 10 above)

3. PROJECT STAFF - The U.S. Department of Education staff persons to be contacted for programmatic and payment questions.

7. AUTHORIZED FUNDING

CURRENT AWARD AMOUNT - The amount of funds that are obligated (added) or de-obligated (subtracted) by this action.

PREVIOUS CUMULATIVE AMOUNT - The total amount of funds awarded under the grant before this action.

CUMULATIVE AMOUNT - The total amount of funds awarded under the grant, this action included.

* This item differs or does not appear on formula and block grants.



Consumer's Certificate of Exemption

DR-14
R. 04/11

Issued Pursuant to Chapter 212, Florida Statutes

| | | | |
|--------------------|----------------|-----------------|------------------------|
| 85-8012578660C-4 | 02/28/2015 | 02/29/2020 | 501(C)(3) ORGANIZATION |
| Certificate Number | Effective Date | Expiration Date | Exemption Category |

This certifies that

MATER ACADEMY INC
7901 NW 103RD ST
HIALEAH FL 33016-2419

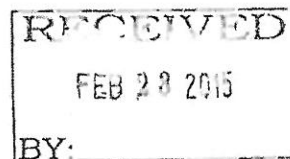
is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/11

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Account Management at 800-352-3671. From the available options, select "Registration of Taxes," then "Registration Information," and finally "Exemption Certificates and Nonprofit Entities." The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.





ACADEMICA

6361 SUNSET DRIVE | MIAMI, FLORIDA 33143 | PHONE: 305.669.2906 | FAX 305.669.4390
WWW.ACADEMICA.ORG

| | |
|--|--|
| Send to: IRS | From: Annette M. Iraola |
| Attention: | Date: August 18, 2010 |
| Fax Number: 513.263.4330 | |
| Re: The Mater Center School, Inc. Entity Name Change 65-0857507 | No. of Pages: 3 (including fax coversheet) |

- Urgent ✓
- Reply ASAP
- Please comment
- Please review
- For your information
- As per your request

Comments:

Attached please find the filed Articles of Amendment to Article of Incorporation for the above referenced non-profit company.

Upon processing, please forward an updated IRS status determination reflecting the name change.

Thank you,
Annette Iraola
Special Projects Coordinator

THE MATER CENTER CHARTER SCHOOL, INC.
SOMERSET NEIGHBORHOOD SCHOOL, INC.

N98000004262

February 28, 2000

600003155006--8
-03/02/00--01087--002
*****43.75 *****43.75

Amendment Section
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

RE: Articles of Amendment

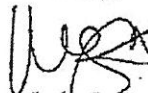
Dear Sirs:

Enclosed please find Articles of Amendment for the above-referenced entities, along with the appropriate filing fees. Please forward the certified copy of each amendment to the following address:

THE MATER CENTER CHARTER SCHOOL, INC.
SOMERSET NEIGHBORHOOD SCHOOL, INC.
c/o Academica Corporation
6255 Bird Road
Miami, FL 33155

If you have any questions, please do not hesitate to call.

Sincerely,



Marla G. Devitt
Operations Manager

NC
3-15-00
AS

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

00 MAR -2 AM 9:48

FILED

Encl.

c/o 6255 Bird Road
Miami, FL 33155

Telephone: (305) 669-2906
Telefax: (305) 669-4390

ARTICLES OF AMENDMENT
to
ARTICLES OF INCORPORATION
Mater Center School, Inc.

Pursuant to the provisions of section 617.1006, Florida Statutes, the undersigned Florida nonprofit corporation adopts the following articles of amendment to its articles of incorporation.

FIRST: Amendment(s) adopted: (INDICATE ARTICLE NUMBER(S) BEING AMENDED, ADDED OR DELETED.)

AMENDMENT TO ARTICLE I

The name of the Corporation shall now be:

MATER ACADEMY, INC.

ADDITION TO ARTICLE X

Not only shall the organization not participate in or intervene in any political campaign on behalf of any candidate, it shall also not partake in these activities in opposition of any candidate

Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from Federal Income tax under Section 501(C)(3) of the Internal Revenue Code (or corresponding section of any future code.)

SECOND: The date of adoption of the amendment(s) was: JANUARY 14, 2000

THIRD: Adoption of Amendment (CHECK ONE)

- The amendment(s) was (were) adopted by the members and the number of votes cast for the number of votes cast for the amendment were sufficient for approval.

There are no members or members entitled to vote on the amendment. The amendment(s) was (were) adopted by the board of directors.

Mater Academy, Inc.

Corporation Name

Magdalena Fresen

Signature of Chairman, Vice Chairman, President, or other Officer

Magdalena Fresen

Typed or Printed Name

Secretary

2/18/00

Title & Date

FILED
00 MAR -2 AM 9:48
STATE OF FLORIDA
TALLAHASSEE

Return of Organization Exempt From Income Tax
 Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust
 The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2000

Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

A For the 2000 calendar year, or tax year period beginning 7/01/00, and ending 6/30/01

| | | | | |
|---|---|--|--|--|
| B Check if applicable: <input type="checkbox"/> Change of address <input type="checkbox"/> Change of name <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return | Please use IRS label or print or type. See Specific Instructions. | C Name of organization <u>MATER CENTER SCHOOL, INC.</u> | | D Employer ID number <u>65-0857507</u> |
| | | Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>6255 BIRD ROAD</u> | | E Telephone number <u>305-698-9900</u> |
| | | City or town, state or country, and ZIP code <u>MIAMI FL 33155</u> | | F Check <input type="checkbox"/> if application pending |

G Org. type (check only one) 501(c) (3) < (insert no.) 527 or 4947(a)(1)
 • Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990EZ).

J Accounting method: Cash Accrual Other (specify) MODIFIED ACCRUA

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ)

Note: H and I are not applicable to section 527 orgs.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? Yes No (If "No," att. a list. See Instr.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit group exemption no. (GEN)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

| | | | | | |
|--|--|--|----------------|-----------|-----------|
| R e v e n u e | 1 | Contributions, gifts, grants, and similar amounts received: | | | |
| | a | Direct public support | 1a | 109,036 | |
| | b | Indirect public support | 1b | | |
| | c | Government contributions (grants) | 1c | 3,788,386 | |
| | d | Total (add lines 1a through 1c) (cash \$ <u>3,897,422</u> noncash \$ <u> </u>) | 1d | | 3,897,422 |
| | 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | 2 | | |
| | 3 | Membership dues and assessments | 3 | | |
| | 4 | Interest on savings and temporary cash investments | 4 | | |
| | 5 | Dividends and interest from securities | 5 | | |
| | 6a | Gross rents | 6a | | |
| | b | Less: rental expenses | 6b | | |
| | c | Net rental income or (loss) (subtract line 6b from line 6a) | 6c | | |
| 7 | Other investment income (describe <u> </u>) | 7 | | | |
| 8 a | 8a | Gross amount from sales of assets other than inventory | (A) Securities | (B) Other | |
| | b | Less: cost or other basis and sales expenses | 8a | | |
| | c | Gain or (loss) (attach schedule) | 8b | | |
| | d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | 8c | | |
| 8d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | 8d | | | |
| 9 a | 9a | Gross revenue (not including \$ <u> </u> of contributions reported on line 1a) | 9a | | |
| | b | Less: direct expenses other than fundraising expenses | 9b | | |
| | c | Net income or (loss) from special events (subtract line 9b from line 9a) | 9c | | |
| 10 a | 10a | Gross sales of inventory, less returns and allowances | 10a | | |
| | b | Less: cost of goods sold | 10b | | |
| | c | Gross profit or (loss) from sales of inventory (att. sch.) (subtract line 10b from line 10a) | 10c | | |
| 11 | Other revenue (from Part VII, line 103) | 11 | | 2,499 | |
| 12 | Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | 12 | | 3,899,921 | |
| E x p e n s e s | 13 | Program services (from line 44, column (B)) | 13 | | 2,781,558 |
| | 14 | Management and general (from line 44, column (C)) | 14 | | 314,774 |
| | 15 | Fundraising (from line 44, column (D)) | 15 | | |
| | 16 | Payments to affiliates (attach schedule) | 16 | | |
| | 17 | Total expenses (add lines 16 and 44, column (A)) | 17 | | 3,096,332 |
| A s s e t s | 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | 18 | | 803,589 |
| | 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | 19 | | 1,135,247 |
| | 20 | Other changes in net assets or fund balances (attach explanation) | 20 | | |
| | 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | 21 | | 1,938,836 |

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
 The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury
Internal Revenue Service

A For the 2001 calendar year, or tax year beginning 7/01/01, and ending 6/30/02

B Check if applicable: Address change Name change Initial return Final return Amended return Application pending

C Name of organization: MATER ACADEMY, INC.
 Number and street (or P.O. box if mail is not delivered to street address): 6255 BIRD ROAD
 Room/suite: _____
 City or town, state or country, and ZIP + 4: MIAMI FL 33155

D Employer ID number: 65-0857507
E Telephone number: 305-698-9900
F Accounting method: Cash Accrual Other (specify) MODIFIED ACCRUAL

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). H and I are not applicable to section 527 organizations.

G Web site: _____

J Organization type (check only one) 501(c) (3) < (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 5,131,945

H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter no. of affiliates N/A
H(c) Are all affiliates included? N/A Yes No (If "No," att. a list. See instr.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit GEN _____
M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

| | | | | | | |
|--------------------------------------|--|--|--|-----------|-----------|--|
| R e v e n u e | 1 | Contributions, gifts, grants, and similar amounts received: | | | | |
| | a | Direct public support | 1a | 7,320 | | |
| | b | Indirect public support | 1b | | | |
| | c | Government contributions (grants) | 1c | 5,062,253 | | |
| | d | Total (add lines 1a through 1c) (cash \$ <u>5,069,573</u> noncash \$ _____) | 1d | | 5,069,573 | |
| | 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | 2 | | | |
| | 3 | Membership dues and assessments | 3 | | | |
| | 4 | Interest on savings and temporary cash investments | 4 | | | |
| | 5 | Dividends and interest from securities | 5 | | | |
| | 6a | Gross rents | 6a | | | |
| | b | Less: rental expenses | 6b | | | |
| | c | Net rental income or (loss) (subtract line 6b from line 6a) | 6c | | | |
| 7 | Other investment income (describe _____) | 7 | | | | |
| 8a | Gross amount from sales of assets other than inventory | (A) Securities | 8a | | | |
| | | (B) Other | 8b | | | |
| | | Less: cost or other basis and sales expenses | 8c | | | |
| | | Net gain or (loss) (combine line 8c, columns (A) and (B)) | 8d | | | |
| 9 | Special events and activities (attach schedule) | a | Gross revenue (not including \$ _____ of contributions reported on line 1a) | 9a | | |
| | | b | Less: direct expenses other than fundraising expenses | 9b | | |
| | | c | Net income or (loss) from special events (subtract line 9b from line 9a) | 9c | | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | | | | |
| | | b | Less: cost of goods sold | 10b | | |
| | | c | Gross profit or (loss) from sales of inventory (att. sch.) (subtract line 10b from line 10a) | 10c | | |
| 11 | Other revenue (from Part VII, line 103) | 11 | | 62,372 | | |
| 12 | Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | 12 | | 5,131,945 | | |
| E x p e n s e s | 13 | Program services (from line 44, column (B)) | 13 | | 4,137,531 | |
| | 14 | Management and general (from line 44, column (C)) | 14 | | 382,570 | |
| | 15 | Fundraising (from line 44, column (D)) | 15 | | | |
| | 16 | Payments to affiliates (attach schedule) | 16 | | | |
| | 17 | Total expenses (add lines 13 and 14, column (A)) | 17 | | 4,520,101 | |
| A s s e t s | 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | 18 | | 611,844 | |
| | 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | 19 | | 1,938,836 | |
| | 20 | Other changes in net assets or fund balances (attach explanation) <u>See Stmt</u> | 20 | | -221,630 | |
| | 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | 21 | | 2,329,050 | |

**AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
MATER ACADEMY, INC.**

(A Florida Not for Profit Corporation)

MATER ACADEMY, INC., a Florida not for profit corporation (the "Corporation"), hereby certifies as follows:

FIRST. The Corporation filed its original Articles of Incorporation with the Florida Department of State on July 17, 1998.

SECOND. These Amended and Restated Articles of Incorporation amend and restate the provisions of the Articles of Incorporation in their entirety and were duly adopted on April 27, 2011 by the Board of Directors of the Corporation in accordance with the existing Articles of Incorporation and Bylaws of the Corporation and the provisions of the Florida Not for Profit Corporation Act (the "Act").

THIRD. The text of the Amended and Restated Articles of Incorporation is hereby restated to read as follows:

**ARTICLE I.
NAME**

The name of the Corporation shall be MATER ACADEMY, INC.

**ARTICLE II.
ORGANIZATION**

Section 2.1 The Corporation is not-for-profit and is organized and shall be operated exclusively for religious, charitable, scientific, literary, or educational purposes as described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended or the corresponding provision of any future United States Internal Revenue Law (the "Code").

Section 2.2 No part of the earnings of the Corporation shall inure to the benefit of any director or officer of the Corporation, or to any other person (except that the Corporation may pay reasonable compensation for services rendered to or on behalf of the Corporation and make other payments and distributions in furtherance of one or more of its purposes), and no director or officer of the Corporation, or any other person shall be entitled to share in the distribution of any of the corporate assets on dissolution of the Corporation. The Corporation shall pay no dividends.

Section 2.3 The Corporation shall not participate, directly or indirectly, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office. The Corporation shall not attempt to influence legislation by propaganda or otherwise. The Corporation shall not have the objectives nor engage in activities that would characterize it as an "action organization" as defined in Treasury Regulations.

Section 2.4 Notwithstanding any other provision of these articles, the Corporation shall not carry on any activities not permitted to be carried on by an organization exempt from Federal income tax under Section 501(c)(3) of the Code.

ARTICLE III. PRINCIPAL OFFICE

The initial principal office and mailing address of the Corporation shall be 7901 NW 103rd Street, Hialeah Gardens, Florida 33016 and may be changed from time to time as the Board of Directors may elect.

ARTICLE IV. REGISTERED AGENT

The Registered Agent of the Corporation shall be NRAI Services, Inc. at 2731 Executive Park Drive, Suite 4, Weston, Florida, 33331.

ARTICLE V. MEMBERSHIP

The Corporation shall have no members.

ARTICLE VI. BOARD OF DIRECTORS

The manner in which the directors are elected or appointed shall be as provided in the Bylaws of the Corporation.

ARTICLE VII. OFFICERS

The officers of the Corporation shall occupy those positions designated in the Bylaws, and they shall be elected and shall govern in accordance with the provisions of the Bylaws of the Corporation.


ARTICLE VIII. AMENDMENTS

These Articles of Incorporation may be amended by the act of the Board of Directors of

the Corporation. Amendments may be proposed and adopted in the manner provided in the Bylaws of the Corporation.

IN WITNESS WHEREOF, the undersigned President of the Corporation has executed these Amended and Restated Articles of Incorporation as of April 27, 2011.

MATER ACADEMY, INC.

By: 
Antonio L. Roca, President

Attest:

By: 
C. Christian Croubrlat, Secretary

MIA_ACT:VE 956396 2

State of Florida



Department of State

I certify the attached is a true and correct copy of the Articles of Incorporation, as amended to date, of MATER ACADEMY, INC., a corporation organized under the laws of the State of Florida, as shown by the records of this office.

The document number of this corporation is N98000004262.

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capitol, this the
Twentieth day of June, 2000



CR2EO22 . - 391

Katherine Harris

Katherine Harris
Secretary of State

ARTICLES OF AMENDMENT
to
ARTICLES OF INCORPORATION
Mater Center School, Inc.

Pursuant to the provisions of section 617.1006, Florida Statutes, the undersigned Florida nonprofit corporation adopts the following articles of amendment to its articles of incorporation.

FIRST: Amendment(s) adopted: (INDICATE ARTICLE NUMBER(S) BEING AMENDED, ADDED OR DELETED.)

AMENDMENT TO ARTICLE I

The name of the Corporation shall now be:

MATER ACADEMY, INC.

ADDITION TO ARTICLE X

Not only shall the organization not participate in or intervene in any political campaign on behalf of any candidate, it shall also not partake in these activities in opposition of any candidate

Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from Federal Income tax under Section 501(C)(3) of the Internal Revenue Code (or corresponding section of any future code.)

SECOND: The date of adoption of the amendment(s) was: JANUARY 14, 2000

THIRD: Adoption of Amendment (CHECK ONE)

- The amendment(s) was (were) adopted by the members and the number of votes cast for the number of votes cast for the amendment were sufficient for approval.

There are no members or members entitled to vote on the amendment. The amendment(s) was (were) adopted by the board of directors.

Mater Academy, Inc.

Corporation Name

Magdalena Fresen

Signature of Chairman, Vice Chairman, President, or other Officer

Signature of Chairman, Vice Chairman, President, or other Officer

Magdalena Fresen

Typed or Printed Name

Typed or Printed Name

Secretary

Title & Date

2/18/00

Title & Date

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

00 MAR -2 AM 9:48

FILED

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JAN 24 2000**

THE WATER CENTER SCHOOL INC
C/O MUSCO & COMPANY PA
1549 RINGLING BLVD, SUITE 602
SARASOTA, FL 34236

Employer Identification Number:
65-0857507
DLN:
310021169
Contact Person:
LISA E SUARDI ID# 524E7
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Form 990 Required:
No
Addendum Applies:
Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Letter 947 (00/03)

THE WATER CENTER SCHOOL INC

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 514 of the Code. If you are subject to this tax, you must file an income tax return on Form

THE MATER CENTER SCHOOL INC

990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Enclosure(s):
Addendum